

GENERAL CLASSIFICATION OF ACCOUNTS

I. PREFACE

A. Purpose and Content

USPS-FY14-6, General Classification of Accounts, identifies the different types of General Ledger accounts, lists the account numbers, and provides a brief description of each account. It is provided as general background information of a type specifically sought previously, but is not otherwise directly relied upon by the Postal Service in this filing.

B. Predecessor Document

In all ACR dockets since ACR2007, this was submitted as Folder 6 (e.g., in Docket No. ACR2013, as USPS-FY13-6), while in Docket No. ACR2007, it was submitted as CIR.1.Q.21.Class.Accounts.xls, filed on February 1, 2008, in response to Commission Information Request No. 1, Question 21. Previously, this type of information appeared in *Handbook F-8, the USPS Chart of Accounts*.

C. Methodology

The contents of USPS-FY014-6 were downloaded from the Postal Service's mainframe computer and bear a "last load date" of **December, 2014**. Therefore, it reflects account information as of that date. Account numbers and account descriptions can change on a monthly basis.

D. Input/Output

Since USPS-FY14-6 merely lists and describes accounts, while containing no actual account data, it neither relies on inputs from any other items in this docket, nor generates outputs which are used as inputs to any other items in the is docket.

II. ORGANIZATION

USPS-FY014-6 consists of this Preface document, and one Excel file, FY14.6_F8.ANCM.xlsx.